



Form ST-135
State Form 47838
(R/ 11-02)

Indiana Department of Revenue
Sales and Use Tax Exemption Certificate

For Purchases by Persons Engaged in Public Transportation* Operating Under Leases or Contracts to Certified Motor Carriers.

To qualify for an exemption, a taxpayer must be predominately engaged in public transportation.

A taxpayer is engaged in public transportation if greater than 50% of the gross income is derived from transporting people or property for hire.

Print Name of Purchaser				
FID, SSN, TID, or USDOT #		FHWA # (formerly ICC #)		Intrastate Carriers IMCA # (formerly PSCI or IURC #)
Street Address		City		State Zip
Check Applicable Box or Purchase of:	Vehicle <input type="checkbox"/>	Repair Parts <input type="checkbox"/>	Tires, Tubes or Accessories <input type="checkbox"/>	Fuel, Lubricants <input type="checkbox"/> Other <input type="checkbox"/>
If Other, Describe: _____ _____				
Check One:	Single Purchase <input type="checkbox"/>	Enter Purchase Price \$ _____	Blanket Purchases <input type="checkbox"/>	Effective Date: From _____ To _____

*See Reverse Side

I hereby certify the property purchased by use of this exemption certificate will be used directly in rendering public transportation under lease or contract to a certified motor carrier in accordance with IC 6-2.5-5-27.

Signature: _____ Date: _____

Purchases made with this certificate are limited to the above mentioned items. Improper use of this certificate constitutes perjury and is punishable by law.

*45 IAC 2.2-5-61 provides in part: Public Transportation shall mean and include the movement, transportation, or carrying of persons and/or property for consideration. The fact that a company possesses a permit or authority does not in itself mean that a company is engaged in public transportation unless it is in fact engaged in the transportation of persons or property for consideration.

FID	Federal Identification Number
SSN	Social Security Number
TID	Taxpayer Identification Number
USDOT	U.S. Department of Transportation
FHWA	Federal Highway Administration
ICC	Interstate Commerce Commission
IMCA	Indiana Motor Carrier Association
PSCI	Public Service Commission of Indiana
IURC	Indiana Utility Regulatory Commission